



New York State Department of Taxation and Finance Claim for Investment Tax Credit (Includes Employment Incentive Credit)

Staple forms here

Tax Law — Section 210.12 and 210.12-D

All filers must enter tax period:

	beginning	ending
Name	Employer identifie	cation number
File this form with Form CT-3, CT-3-A, or CT-3-S.		

Summary of tax credit(s)

1	Investment tax credit (from line 20)		1.	
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)		2.	
3	Retail enterprises tax credit (from Form CT-46-ATT)		3.	
4	Historic barns credit (from Form CT-46-ATT)		4.	
5	Subtotal (add lines 1 through 4)		5.	
	Employment incentive credit (from line 28)		6.	
7a	Unused investment tax credit or employment incentive credit from			
	preceding period (New York S corporations, enter 0)			
7b	Unused expired tax credits (see instructions; New York S corporations, enter 0) • 7b.			
7c	Subtract line 7b from line 7a	7	c.	
8	Total (add lines 5, 6, and 7c; New York S corporations, see instructions)		8.	
9	Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions) •		9.	
10	Net investment tax credit(s) (see instructions)	1	0.	

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11	Tax due before credits (from Form CT-3, or Form CT-3-A)	11.			
12	Tax credits claimed before the investment tax credit (see instructions) •	12.			
13	Subtract line 12 from line 11	13.			
14	Tax on minimum taxable income or fixed dollar minimum, whichever				
	amount is larger (from Form CT-3, line 81, or Form CT-3-A, line 80)	14.			
15	Limitation on investment tax credit (subtract line 14 from line 13;]	
	if less than 0, enter 0)	15.			
16	Investment tax credit to be used this period (enter the lesser of line 10	or lin	e 15; transfer this amount to		
	Form CT-3, line 100a, or Form CT-3-A, line 101a)			1	6.
17	Unused investment tax credit (subtract line 16 from line 10)			1	7.
18a	Qualified new businesses only: Investment tax credit available for re-	efund	(see instructions)	18	a.
18b	Qualified new businesses only: Amount of line 18a to be refunded ('see ir	structions)	18	b.
18c	Qualified new businesses only: Amount of line 18a to be applied as	an o	verpayment to next		
	year's tax (subtract line 18b from line 18a; transfer this amount to your fi	ranch	ise tax return)	18	с.
19	Unused investment tax credit available to be carried forward (see ins	structi	ons)	1	9.

Schedule A — Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

Α	В	С	D	E		F		G
Description of property (list items separately)	Principal use	Date acquired <i>(mm-dd-yy)</i>	Life (years)	Investment credit base		Investment tax cre (column E × standard see Rate schedule 1 Form CT-46-I)	rate; in	Investment tax credit on R&D property (R&D property in column E × optional rate see Rate schedule 1 in Form CT-46-I)
								•
								•
Amounts from attached lis	st							•
20 Add column F amou	nts (enter here and on line 1)			20). [
21 Add column G amou	Ints (enter here and on line 2)						21.	

Schedule B — Eligibility for employment incentive credit (see example in Form CT-46-I, page 3)

	e with Schedule C, line 26, st succeeding year	A Year	B March 31	C June 30	D September 30	E December 31	F Total <i>(B+C+D+E)</i>	G Average	H* Percent %
22	Number of New York State employees in employment base year						•	•	
23	Number of New York State employees in current tax year						•	•	•
	e with Schedule C, line 27, cond succeeding year	Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24	Number of New York State employees in employment base year						•	•	
25	Number of New York State employees in current tax year						•	•	•

*Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

Schedule C — Employment incentive credit computation (see example in Form CT-46-I, page 3)

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate	te)	C Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate				
27 Information for second succeeding year: use line 25, column H, to determine rate				
28 Add column C amounts (enter here and on line	6)		8.	

Schedule D — Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns (Attach additional sheet(s) as necessary)

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	Α	В	С	D	E	F	G			н
	Description of property	Date of acquisition or rehabilitation <i>(mm-dd-yy)</i>	Date property ceased to qualify <i>(mm-dd-yy)</i>	Life (months)	Unused life (months)	Percentage (E ÷ D)	Total original investment tax credit allowe			Recaptured investment tax credit $(F \times G)$
								_		
									\rightarrow	
29	Total recaptured investment tax	credit from at	tached sheet(s	s)			•	29).	
30	Recaptured investment tax cre	dit <i>(add column</i>	H amounts and	line 29)			•	30).	
31	Additional recapture (see instrue	ctions)					•	31	Ι.	
32	Add lines 30 and 31 (enter here	and on line 9)					•	32	2.	